



JOHN CHIANG
California State Controller
Division of Accounting and Reporting

May 2, 2014

TO: CITY FISCAL OFFICERS
COUNTY AUDITORS

RE: Filipino Employee Survey
Claiming Instructions Number 2014-09

On March 28, 2014, the parameters and guidelines for the Filipino Employee Survey program were amended to end reimbursement on June 27, 2012. The enactment of Chapter 32, Statutes of 2012 (SB 1006) repealed the test claim statute, Government Code section 50087, eliminating the state-mandated activities for this program.

The Filipino Employee Survey program has been identified by the Legislature for suspension since fiscal year 1992-93 pursuant to line item 8885-101-001 of the Budget Act of 1992. Consequently, the State Controller's Office will not accept claims from local agencies for this program.

Please forward this notice to the person in your Business Office responsible for filing SB-90 claims. Questions regarding these programs may be e-mailed to LRSDAR@sco.ca.gov or you may call the Local Reimbursements Section at (916) 324-5729.

Sincerely,

(Original Signed By)

JAY LAL, Manager
Local Reimbursements Section

AMENDMENT TO PARAMETERS AND GUIDELINES

Government Code Section 50087
Chapter 845, Statutes of 1978¹

Filipino Employee Survey (CSM-2142)
12-PGA-02

As Repealed by:
Statutes 2012, Chapter 32 (SB 1006)

The reimbursement period for this program ends on June 27, 2012

I. Summary of Mandate

Chapter 845, Statutes of 1978 requires in certain instances that Filipino employees be categorized as such in employee ethnicity surveys and tabulations.²

II. Board of Control Decision

The Board of Control determined on May 21, 1980, that cities and counties incurred “costs mandated by the State” as a result of conducting a survey to determine the number of employees who are of Filipino ancestry or ethnic origin in their workforce. The Board made its finding on a test claim filed by the City of Los Angeles on October 30, 1979, pursuant to the provisions of Revenue and Taxation Code Section 2253(b) and (c).

On March 15, 2013, the Department of Finance (Finance) filed a request to amend the parameters and guidelines to end reimbursement for the program on June 27, 2012, as the test claim statute, Government Code section 50087, was repealed by Statutes 2012, chapter 32, effective June 27, 2012.

III. Eligible Claimants

Every city, county, or city and county which has at least 5000 residents or in which five percent (5%) of the population is of Filipino ancestry or ethnic origin, according to the last Federal census, and which conducts any survey as to the ancestry or ethnic origin of its employees, or which maintains any statistical tabulation of minority group employees, shall categorize employees whose ancestry or ethnic origin is Filipino as Filipinos in such survey or tabulation.

IV. Period of Reimbursement

Statutes 2012, chapter 32 (SB 1006) repealed Government Code section 50087, repealing the state-mandated activities found to be reimbursable, and became effective on June 27, 2012. Therefore the reimbursement for this program ends beginning June 27, 2012.

¹ The original parameters and guidelines incorrectly stated Statutes of 1979 instead of 1978.

² Government Code section 50087.

V. Reimbursable Cost

Revenue and Taxation Code Section 2207 defines “costs mandated by the State” to mean any increased costs resulting from an “increased level of service or new program.” Chapter 845, Statutes of 1978 mandates a new program for local government by requiring specified local governments which survey employees for ethnic composition to determine the number of employees who are of Filipino ancestry or ethnic origin in their workforce. Claimants will be reimbursed for increased costs associated with the following activities required by Chapter 845, Statutes of 1978:

(1) Activity: Preparation of draft survey instrument.

Reimbursable Cost: Salary and benefits of personnel directly assigned to the preparation of the survey instrument, provided that reimbursement be provided only once.

(2) Activity: Preparation of a final survey instrument, provided that reimbursement be provided only once.

Reimbursable Cost: Salary and benefits of personnel directly assigned to preparation of the survey.

(3) Activity: Collection and tabulation of survey results.

Reimbursable Cost: Salaries and benefits of personnel directly assigned to the collection and tabulation of survey results, except that only the incremental increase in costs associated with surveying Filipino employees will be reimbursed. (Reimbursement for conducting a separate survey shall be provided only if the survey was conducted during the period of January 1, 1979 through December 31, 1979.)

(4) Activity: Rewriting of existing computer programs to include data on employees who identify themselves as Filipino.

Reimbursable Cost: Salaries and benefits of personnel directly assigned to this task.

Reimbursement for activities 1 through 4 shall be subject to the following:

Supplies -- charts, graphs, paper and other essential items which are necessary for use in the preparation and completion of the surveys are reimbursable.

Records of actual and necessary staff time to accomplish mandate should be maintained and the claim must be based on these records.

Guidelines for Claim Preparation

This procedure will help the claimant organize the data presentation for the various categories of allowable costs that may be claimed. Adherence to this procedure will speed up the reimbursement process. It will also ensure consistency in the review of the claim and less the need by the Controller’s Office to contact the claimant for additional information.

(1) Description of Activity

Copies of invoices, time records, and other documents necessary to support the costs included in this claim should be retained by the claimant for audit purposes. In addition, copies of the invoices relating to professional services are to be submitted

with this claim. If costs cannot be supported, the costs reported will be disallowed by the Controller's Office. The selecting of appropriate data is the responsibility of the Claimant.

(2) Salary and Employee's Benefits

Show the classification of the employees involved, mandated function performed, number of hours devoted to the function, hourly rate and fringe benefits.

(3) Services and Supplies

Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed here. List costs of material acquired which have been consumed or expended specifically for the purpose of this mandate.

(4) Allowable Overhead Cost

Indirect costs may only be claimed through an indirect cost rate proposal prepared in accordance with the provision of Federal Regulation OASC-10 (use in conjunction with FMC-74-4.)

Supporting Data

For auditing purposes, all costs claimed must be traceable to source documents or worksheets that show evidence of and the validity of such costs. These documents must be kept on file and made available on the request of the State Controller.

Required Certification

The following certification must accompany the claim:

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I DO HEREBY CERTIFY:

THAT sections 1090 to 1096 inclusive, of the Government Code and other applicable provisions of law have been complied with; and

THAT I am the person authorized by the local agency to file claim with the State of California.

Signature of Authorized Representative

Date

Title

Telephone Number